

**Reimbursement Rates for Lodging, Meals and Private Vehicle Mileage**  
*For the Continental USA - 48 Contiguous States and the District of Columbia*

Rates January 1, 2004	Notes																																			
<p><b><u>Maximum Allowable Lodging Rates</u></b> (see notes for tax treatment)</p> <ul style="list-style-type: none"><li><b>Non High-Cost Locations</b> (In State and Out of State)<ul style="list-style-type: none"><li>Maximum rate = \$55/ night plus tax</li><li>Exception to maximum rate = \$129.00 / day {(55+31) x 150% }</li></ul></li><li><b>High-Cost Locations</b> = See web site <a href="http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd04d.html">http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd04d.html</a> for the rates for individual high cost locations in the Continental USA.</li></ul>	<p>The reference for the maximum lodging rates is the U.S. General Services Administration’s web site, <a href="http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd04d.html">http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd04d.html</a>. Select U.S. Per Diem Rates by Location (<b>Continental USA</b>) to view rates for the contiguous 48 states (amounts shown <b>are before adding applicable state and local taxes</b>) or <u>Foreign Per Diem Rates</u> (taxes included) to view rates for Alaska, Hawaii, and U.S. possessions.</p>																																			
<p><b><u>Meal Rates</u></b> (including taxes and tips and incidental expenses)</p> <table><thead><tr><th></th><th><b>Non High-Cost Locations</b></th><th colspan="5"><b>-----High Cost Locations-----</b></th></tr></thead><tbody><tr><td>Breakfast</td><td>\$ 8.00</td><td>\$ 9.00</td><td>\$10.00</td><td>\$11.00</td><td>\$12.00</td><td>\$13.00</td></tr><tr><td>Lunch</td><td>9.00</td><td>10.00</td><td>11.00</td><td>13.00</td><td>14.00</td><td>15.00</td></tr><tr><td>Dinner</td><td><u>14.00</u></td><td><u>16.00</u></td><td><u>18.00</u></td><td><u>19.00</u></td><td><u>21.00</u></td><td><u>23.00</u></td></tr><tr><td>Totals</td><td><u>\$31.00</u></td><td><u>\$35.00</u></td><td><u>\$39.00</u></td><td><u>\$43.00</u></td><td><u>\$47.00</u></td><td><u>\$51.00</u></td></tr></tbody></table>		<b>Non High-Cost Locations</b>	<b>-----High Cost Locations-----</b>					Breakfast	\$ 8.00	\$ 9.00	\$10.00	\$11.00	\$12.00	\$13.00	Lunch	9.00	10.00	11.00	13.00	14.00	15.00	Dinner	<u>14.00</u>	<u>16.00</u>	<u>18.00</u>	<u>19.00</u>	<u>21.00</u>	<u>23.00</u>	Totals	<u>\$31.00</u>	<u>\$35.00</u>	<u>\$39.00</u>	<u>\$43.00</u>	<u>\$47.00</u>	<u>\$51.00</u>	<p>To determine which high cost meal rate applies for a specific high cost location in the Continental USA, refer to web site <a href="http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd04d.html">http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd04d.html</a>. (Meal rates will be referred to as <u>subsistence</u> rates.)</p>
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<p><b><u>Non High-Cost Per Diem Rate</u></b></p> <ul style="list-style-type: none"><li>Daily rate = \$86.00 / day = Non high-cost lodging rate (\$55) + Non high-cost meals rate (\$31)</li><li>Hourly rate = \$86 / 24 hours = \$3.58 per hour</li></ul>	<p>Certain types of boards and commissions use both daily and hourly rates (Section 10.70). Also, the hourly rate is used when an employee is authorized to use a privately owned travel trailer or camper (Section 10.30.70).</p>																																			
<p><b>Private Owned Vehicle (POV) Mileage Rate</b> = \$.375 / mile</p>	<p>Source: IRS Revenue Procedure 2003-76.</p>																																			
<p><b>Private Aircraft Mileage Rate</b> = \$.995 / statute mile</p>	<p>Source: Federal Register Vol. 68, No. 240 Dec. 15, 2003.</p>																																			
<p><b>Private Owned Motorcycle Mileage Rate</b> = \$.285 / mile</p>	<p>Source: Federal Register Vol. 68, No. 240 Dec. 15, 2003.</p>																																			